



State Form 7695
(R3 / 3-08)

Indiana Department of Revenue
APPLICATION FOR AIRCRAFT REGISTRATION OR EXEMPTION

- Must be filed within 31 days after the purchase of an aircraft, regardless of the aircraft's condition.
- ST108AC form must be submitted with Application if purchased from an Indiana Dealer.
- Application will not be accepted without a signature.
- For assistance call (317) 232-1497
- Mail application, required documentation & check to:

INDIANA DEPARTMENT OF REVENUE
Tax Administration/Support - Aeronautics Division
PO Box 644
Indianapolis, IN 46206-0644

CONFIDENTIAL - Subject to penalty for unauthorized disclosure of information.

YOUR SOCIAL SECURITY NUMBER OR FEDERAL ID# IS MANDATORY (I.C. 4-1-8-1)

SECTION A - AIRCRAFT		SECTION B - OWNERSHIP	
1. FAA Number N	1. Type of ownership (check only one box) <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Co-owned <input type="checkbox"/> Government <input type="checkbox"/> Other <input type="checkbox"/> Dealer Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
2. Make	All correspondence, billings and receipts will be sent to the First Owner listed below.		
3. Model			
4. Serial Number			
5. Gross (landing) Weight	2. Name of Owner /Lessee (First, Middle initial, Last)		
6. Year of Manufacture	Street Address of Owner/Lessee		
7. Aircraft type (check only one box) <input type="checkbox"/> 1. Piston Driven <input type="checkbox"/> 2. Piston Driven & Pressurized <input type="checkbox"/> 3. Turbine Driven <input type="checkbox"/> 4. Homebuilt <input type="checkbox"/> 5. Glider <input type="checkbox"/> 6. Hot Air Balloon	City State Zip Code		
	Daytime Telephone Number Social Security or Federal ID#		
8. County (of Airport)	Indiana Taxpayer ID#		
9. Base Airport Name	3. Name of Co-Owner/Lessor (First, Middle initial, Last)		
10. Township of Airport	Street Address of Co-Owner/Lessor		
11. Date of Aircraft Purchase (Month, Day, Year)	City State Zip Code		
12. Date Moved to Indiana (Month, Day, Year)	Social Security or Federal ID# Indiana Taxpayer ID#		
13. Date FAA Airworthiness Certificate Issued on Homebuilt	Daytime Telephone Number ()		
SECTION C - SALES/USE TAX INFORMATION			
1. Was aircraft purchased from a registered Indiana Aircraft Dealer? <input type="checkbox"/> Yes <input type="checkbox"/> No (If yes, ST108AC form must be submitted with this application)			
2. Aircraft was purchased by registered retail merchant for the following exempt use: Enter Retail Merchants Number _____ <input type="checkbox"/> Registered Indiana Dealer purchase for resale <input type="checkbox"/> Rental or Lease to others per IC 6-2.5-5-8 <input type="checkbox"/> Public Transportation operating under FAA Part _____ (Must submit copy of FAA Certificate for Public Transportation)			
3. Aircraft was transferred for no money consideration from: (Check One) <input type="checkbox"/> Spouse <input type="checkbox"/> Parent <input type="checkbox"/> Child			
4. Homebuilt aircraft from raw material <input type="checkbox"/> Indiana sales/use tax was paid on each part as purchased. All receipts are available upon request. <input type="checkbox"/> Any kit, parts or material purchased to build aircraft but Indiana sales/use tax was not paid, the Indiana sales/use tax is due. The accumulative total of all untaxed purchases must be entered in the purchase price area below and receipts submitted on request.			
5. Aircraft Purchased From: (Name, Address, City, State, Zip Code)			
6. Description of Aircraft Trade-In FAA Number N	Aircraft Make	Aircraft Model	Serial Number
7. Aircraft Trade-In Sold To: (Name, Address, City, State, Zip Code)			

8. Sales and Use Tax Computation: (A detailed bill of sale listing purchase price, invoice, or sworn affidavit signed by seller must be submitted with this form).

A. Purchase Price \$ _____

B. Subtract Trade-in Allowance -\$ _____

C. Amount Subject to Sales/Use Tax \$ _____

D. Sales/Use tax due (7% of Line C) \$ _____
(Enter amount on Line 1 of SECTION E)

SECTION D - EXCISE TAX COMPUTATION

TABLE 1 - CLASSES OF AIRCRAFT (Based on Type or Power Sources)

A.	1. Piston-Driven
B.	2. Piston-Driven and Pressurized
C.	3. Turbine-Driven
D.	4. Homebuilt 5. Glider 6. Hot Air Balloon

TABLE 3 - TAX REDUCTION (Based on month of purchase)

JAN.	FEB.	MAR.	APR.	MAY	JUN.	JUL.	AUG.	SEP.	OCT.	NOV.	DEC.
N/A	N/A	N/A	10%	20%	30%	40%	50%	60%	70%	80%	90%

TABLE 2 - TAX RATES (Based on Class, Weight, Age of Aircraft)

AIRCRAFT AGE	CLASS A	CLASS B	CLASS C	CLASS D
0-4 Years	\$.04/LB	\$.065/LB	\$.09/LB	\$.0175/LB
5-8 Years	.035/LB	.055/LB	.08/LB	.015/LB
9-12 Year	.03/LB	.05/ LB	.07/LB	.0125/LB
13-16 Years	.025/LB	.025/LB	.025/LB	.01/LB
17-25 Years	.02/LB	.02/LB	.02/LB	.0075/LB
26 & Older	.01/LB	.01/LB	.01/LB	.005/LB

a.	Gross landing weight (Section A no. 5)	X	Tax Rate (Tables 1 and 2)	=		Gross Tax
			\$			\$
b.	Gross Tax	X	Percent of Tax Reduction (Table 3)	=	Tax Reduction	
	\$		%		\$	
1c.	FAA number of aircraft sold this year		Excise Tax paid on aircraft sold	=	1. Tax Credit	
	N	90%	\$		\$	
2c.	Number of months remaining in calendar		Percent	X	Excise tax paid	2. Tax Credit
	10% X year AFTER aircraft was sold	=	%		\$	\$
3c.	Enter the lowest of 1c and 2c				True Tax Credit	
					\$	
d.	Compare lines b and 3c. Enter greatest amount					Tax Reduction or Tax Credit
						\$
e.	Subtract line d from line a. (Enter amount on line 2 Section E)					EXCISE TAX DUE
	EXCISE TAX DUE					\$

SECTION E - TAX SUMMARY/AMOUNT DUE

TAX YEAR

1. SALES/USE TAX (Enter amount from Section C, line 8D)	\$
1a. SALES/USE TAX LATE PENALTY DUE IF PAID AFTER 31 DAY REQUIREMENT	\$
1b. SALES/USE TAX INTEREST DUE IF PAID AFTER 31 DAY REQUIREMENT	\$
2. EXCISE TAX DUE ON GROSS (LANDING) WEIGHT (Enter amount from Section D, line e)	\$
3a. LATE PENALTY ON EXCISE TAX (Due if paid after 31 day requirement)	\$
3b. LATE INTEREST ON EXCISE TAX (Due if paid after 31 day requirement)	\$
4. REGISTRATION FEE/TRANSFER FEE \$10.00	\$
5. TOTAL AMOUNT DUE (Add line 1 through 4) REMIT AMOUNT PAYABLE TO INDIANA DEPARTMENT OF REVENUE.	\$

SECTION F - CERTIFICATION (APPLICATION WILL NOT BE ACCEPTED WITHOUT SIGNATURE(S))

I/We certify, under the penalties of perjury, that all the information and statements are true and correct to the best of my knowledge. (Attach signatures if more space is needed.)

Signature of Aircraft Owner/Authorized Person	Date Signed	Signature of Aircraft Co-Owner	Date Signed
Printed Name of Aircraft Owner/Authorized Person	Date Signed	Printed Name of Aircraft Co-Owner	Date Signed

Instructions

SECTION A - AIRCRAFT

1. FAA "N" Number..... Assigned to the aircraft by the Federal Aviation Administration (FAA).
2. Make The manufacturer name. (i.e. Cessna, Mooney, Piper)
3. Model The model name or number assigned by manufacturer (i.e. 150, M22, PA28-140).
4. Serial Number The serial number assigned to the aircraft (not the engine).
5. Gross (landing) Weight The total weight of the aircraft, fuel, passengers, and luggage. Landing weight will be accepted if less than gross weight but you must submit a copy of your FAA weight & balance sheet. **Empty Weight Is Not Acceptable.** Hot Air Balloon should include basket, envelope, fuel, and passengers. Homebuilt aircraft must submit a copy of FAA weight & balance sheet.
6. Year of Manufacture..... The year of manufacture of the aircraft reported to the FAA. Homebuilt aircraft use the year the aircraft was completed.
7. Aircraft Type Check only **one** box. If the aircraft is a homebuilt and also piston or turbine driven, check the box for Homebuilt.
8. County (of airport) The name of the county where your base airport is located. If you do not store your hot air balloon or homebuilt at an airport, use the name of the county of your residence.
9. Base Airport Name..... The official name of the airport where you normally store your aircraft spelled out. Do not use FAA three letter identifier. If you do not store your hot air balloon or homebuilt at an airport, indicate "not applicable" or n/a.
10. Township of Airport..... The taxing district or township where the airport is located. If you do not store your hot air balloon or homebuilt at an airport, use the township of your residence.
11. Date of Aircraft Purchase..... Self explanatory. Homebuilt aircraft use date FAA airworthiness certificate was issued. A copy of the FAA airworthiness certificate is required.
12. Date moved to Indiana Non-Resident only - date aircraft moved to Indiana base airport.
13. Date FAA Airworthiness Certificate was issued... The date the FAA signed your aircraft airworthiness certificate. A copy of your FAA airworthiness certificate must be submitted with your application

SECTION B - OWNERSHIP

1. Type of Ownership..... Check only one: ownership must match the FAA application you filed.
2. Name and Address of Owner/Lessee,
3. Co-owner/Lessor..... Name and address must match with the name listed on your FAA application. Attach additional list if necessary. If you are leasing the aircraft and want all billings mailed to you, list your name first and circle the word "Lessee". The owner of the aircraft should be listed in #3 with the word "Lessor" circled.
 *Telephone number (during the day) - The area code and number where you can be reached between 8:00 a.m. and 4:30 p.m. Monday -Friday.
 *Social Security Number or Federal ID Number - Individual's Social Security Number or the corporation's Federal Identification is mandatory as per I.C.4-1-8-1. This information is confidential and will not be released without a court order.
 *Indiana Taxpayer ID Number - The taxpayer's identification number assigned by the Indiana Department of Revenue.

SECTION C - SALES AND USE TAX

Sales or use tax is due at the time of registration to the Indiana Department of Revenue each time ownership changes even if you purchased the aircraft out of state.

1. If your aircraft was purchased from a registered Indiana Aircraft Dealer, you must submit the State form ST-108AC with your application as proof the sales/use tax was paid to the dealer or a properly completed exemption was filed.
2. You must be registered as a retail merchant with the DOR BEFORE your aircraft was purchased to be exempt from sales/use tax. Your retail merchants number must be entered, the words "applied for" are not acceptable. You must indicate the exempt use of the aircraft. If your exempt use is public transportation, you must indicate the FAA Part (135,121) you are operating under and send a copy of your certificate with your application.
3. If this aircraft was given to you as a result of a divorce, a copy of your divorce decree is required. If the aircraft is transferred between a parent or child, a sworn affidavit must be completed with the relationship indicated behind each name with \$00 as the selling price.
4. Check the appropriate statement.
5. List the complete name and address of the person from whom the aircraft was purchased.

6. Description of the aircraft trade-in.
7. List the complete name and address of the person to whom you sold your trade-in aircraft, so we may transfer tax liability.
8. Computation of Sales and Use Tax
 - A. Purchase price is the selling price of your new aircraft. You must enter a dollar amount even if you trade even. The words "trade even" are not acceptable.
 - B. The trade-in allowance is the value, dollar amount, of the aircraft or aircraft parts traded to the same person from whom you purchased your new aircraft.
 - C. Amount subject to sales/use tax: subtract Line B, trade-in value, from Line A, purchase price of new aircraft, and enter the difference of your new aircraft.
 - D. Sales/use tax due: Multiply the amount from Line C times 7%, enter on Line D and in Section E, line 1.

SECTION D - EXCISE TAX COMPUTATION

Computation of Excise Tax:

- a. Multiply Gross landing weight (*from Section A, number 5*) by Tax Rate (*see Tables 1 and 2*).
- b. Tax Reduction is figured according to the month of purchase (*see Table 3*).
- 1c-3c. Tax Credit is figured on the percentage of excise tax paid on aircraft sold this calendar year. Enter the **Lowest** Tax Credit from either 1c or 2c on Line 3c. This is your True Tax Credit.
- d. Compare Line b and 3c. Enter the **Greatest** amount on Line d.
- e. Subtract Line d from Line a. The difference is the Excise Tax due. Enter Excise Tax due on SECTION E, Line 2.

SECTION E - TAX SUMMARY/AMOUNT DUE

Computation of Total Amount Due:

- | | |
|---------------------------------------|--|
| 1. Sales/Use Tax: | Enter the amount from Section C, Line 8D. |
| 1a. Late Penalty: | 10% of sales/use tax due on Line 1 (due if paid after 31 day requirement) |
| 1b. Interest Due: | Interest due on sales/use tax Line 1, call for interest rate in effect at the time of this application (due if paid after 31 day requirement.) |
| 2. Excise Tax Due: | Enter the amount from SECTION D, Line e. |
| 3a. Late Penalty | You are required by law to register an aircraft within 31 days after the aircraft is purchased. Late penalty is the Greater of \$20.00 or 20% of the excise tax due on SECTION E, Line 2. |
| 3b. Late Interest | Interest is also due on each month the aircraft registration is late as per IC 6-8.1-10-1. You must call for the interest rate in effect at the time of this application. |
| 4. Registration Fee/
Transfer Fee: | A \$10.00 registration/transfer fee is due with each application, Unless , you are currently registered as an Aircraft Dealer with the Indiana Department of Revenue and the aircraft was purchased as part of your dealer inventory, then the registration/transfer fee is NOT APPLICABLE . |
| 5. Total Amount Due: | Add Line 1 through 4 and enter total. Make check payable to Indiana Department of Revenue. |

SECTION F - CERTIFICATION

The aircraft owner(s) or the person authorized for the corporation must sign and date this application. You are certifying under the penalties of perjury, that all statements are true and correct. **Applications will not be accepted without a signature.**